

Date: / /

Subject: 2nd P.A lecture

1. Where it takes place → in p-organizations
2. Who make it

Where p.A takes place?

1. in public organizations

* Definition of p.A p. 10

* Common of p.A

* types of p.A

- a) A Governmental agency ex: taxes, embassy هيئة من الدولة
- b) public corporation ex: الهيئة العامة للمبيعات، الهيئة العامة للإستثمار الهيئة العامة للمبيعات
- c) public enterprise ex: شركة مساهمة في الدولة شركة مساهمة في الدولة

* Components of p.A

1. People
2. Resources
3. Activities
4. structure
5. Goal "1st most imp."

What? Definition of PA

* AS an activity? p. 14

* AS an apparatus

* AS an Discipline

Activi



Date:

1 / 1

Subject:

2nd accounting lecture

التاريخ:

موضوع الدرس:

subject

on September 5, 2016, BB firm purchase merchandise on account from Jassmen Company for 9500 \$. credit terms are 2/10 n30

discount
2%

first
10 days

amount due is full in 30 days

Sept 5,

Merchandise inventory

9500

A/p

9500

to Record purchase of inventory (Merchandise on account)

Assume at on delivery of goods (FOB) shipping point on Sept 6 freight cost 500 in cash

Sept 6,

Merchandising inventory

500

Cash

500

FOB shipping point Freight cost

Assume on Sept 8 BB Return to Jassmen Company firm goods costing 300

Sept 8,

A/p

300

Merchandising inventory

300

to Record purchase Return and allowance

Date: / /

Subject:

الموضوع:
 التاريخ: / /

information related SF company is presented below:

1- on April 5, purchase merchandise From BR company
for \$ 25000 term 2/10 n 30 "FoB Shipping point"

cash & ~~to~~ ~~on account~~ ~~for~~ ~~25000~~ ~~term~~ ~~2/10 n 30~~

2- on April 6 paid freight ~~costs~~ costs \$ 900 on Merchandise
purchased From BR

3- on April 7, purchase equipment on Account 26000

4- on April 8, Returned damage & Merchandise to BR company
and was granted a \$ 4000 credit for Returned Merchandise

5- on April 15, paid The amount due to BR in full

* Required journalized above transaction

Subject:

perpetual system

التاريخ: 1 / 1

موضوع الدرس:

Date	explanation	Dr	cr
April, 5	Merchandise inventory	25000	
	A/P		25000
	purchase inventory 2/10 w/30 FOB shipping point		
6/4	Merchandising inventory	900	
	Cash		900
	Freight cost FOB shipping point		
7/4	equipment	26000	
	A/P		26000
	purchase equipment account		
8/4	A/P	4000	
	Merchandise inventory		4000
	Return \$4000		
15/4	A/P	21000	
	Cash		20580
	Merchandise inventory		420



$$\star \text{ Balance due} = 25000 - 4000 = 21000$$

$$\star \text{ purchase discount} = 21000 \times \frac{2}{100} = 420$$

$$\star \text{ cash} = 2100 - 420$$

The difference between system, information system and information technology

* system is a collection of elements or components that are organized for a common purpose

* input → process → output

* computer information system (CIS) consists of related components like hardware, software, people, procedures and collections of data

* The term information technology (IT) represents the various types of hardware and software used in an information system, including computers and networking equipment

* The goal of information system is to enable managers to make better decisions by providing quality information

* IS → Software IT → infrastructure

* types of computers :

1. super computer "expensive, largest, fastest"
"nuclear bombs"
2. Mainframe "very large, more expensive, multi users, fast"
3. Minicomputer "small mainframe, small"
4. Micro computer "PC, ~~desk~~ laptop, very small"



Subject:

Cash discount

التاريخ:

موضوع الدرس:

On Sept 14, BB pays The balance due

Sept 14

VIP * Balance due = 9500 - 300 = 9200

* purchase discount = $9200 \times \frac{2}{100} = 184$

Sept 14, A/P 9200

Cash
(9200 - 184)

Merchandise inventory 184

* Selling transactions in perpetual system

1 on Sept 4, BB sold merchandise to customers on account \$ 25500, "FoB destination", credit terms 1/10 n 30.

The cost of merchandise sold was 23100

Sept 4 A/R 25,500

Sales Revenue 25500

cost of goods sold 23100

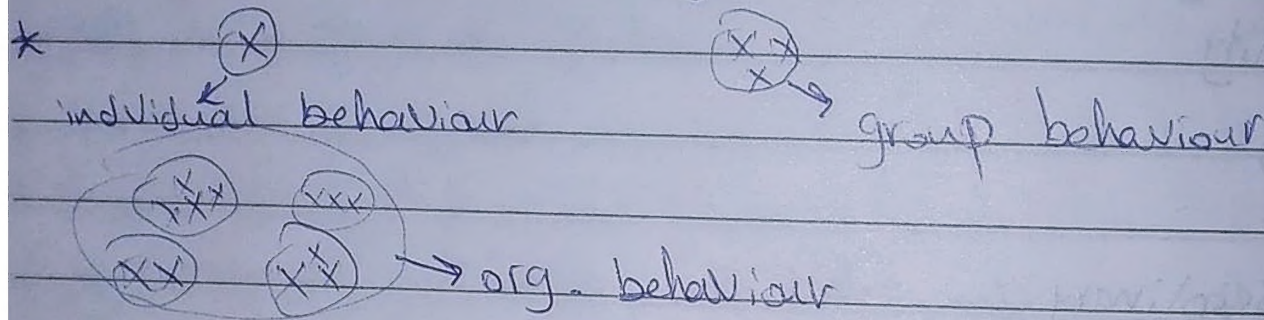
Merchandise inventory 23100

Date: / /
Subject: 2nd OB lecture

* Behaviour is The way you act

The two main things in the organization: 1- Social interaction
2 goal accomplishment

Organi → * idea of org- behaviour The way The org. acting
in diff. situations ^{ex: making decision}



Characteristics of OB p.g 8

includes 1- Sociology we use theories "general Sociology"
OB → is The mix of many types of Sciences
Social

p.g 9 2 Sociology
the problems

p.g 10 3 anthropology → reasons &

* Controversy of OB pg 11

Data and information

All computer processing requires data, which is called

Why is a computer so powerful

use computer at home

- 1- computer games
- 2- Working from home
- 3- Banking from home
- 4- connecting to The web

uses of computer at business

- 1- Storage and easy retrieval of information : data base
- 2- Analysing information : spread sheets , accounts packages
- 3- international communications (within business) :- networks
- 4- external communications (with other business and customers) :-
e-mail - booking systems, etc
- 5- presentation of information :- word processing and desktop publishing
- 6- computer-aided design (CAD)
- 7- computer-aided manufacture (CAM) :- robots , process control
- 8- New and better products :- Video recorders ,
Washing machines, etc



Subject: _____

موضوع الدرس:

Data Vs information

- * Data is Raw material
- * Data That is analyzed, summarized or processed becomes information if the user understands it
- * Data means the words, numbers, graphics that are entered into the computer by the user to describe events and things
- * information means the words, numbers, graphics that are displayed or printed as the basis for making decisions

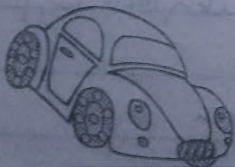
What is a computer

A computer is an electronic device, operating under the control of instructions (software) stored in its own memory unit, that can accept data (input), manipulate data (process) and produce information (output) from the processing. Generally, the term is used to describe a collection of devices that function together as a system.

What Does A computer Do?

→ computer can perform four general information

1. input
2. Storage
3. process



Subject:

التاريخ: / /

موضوع الدرس:

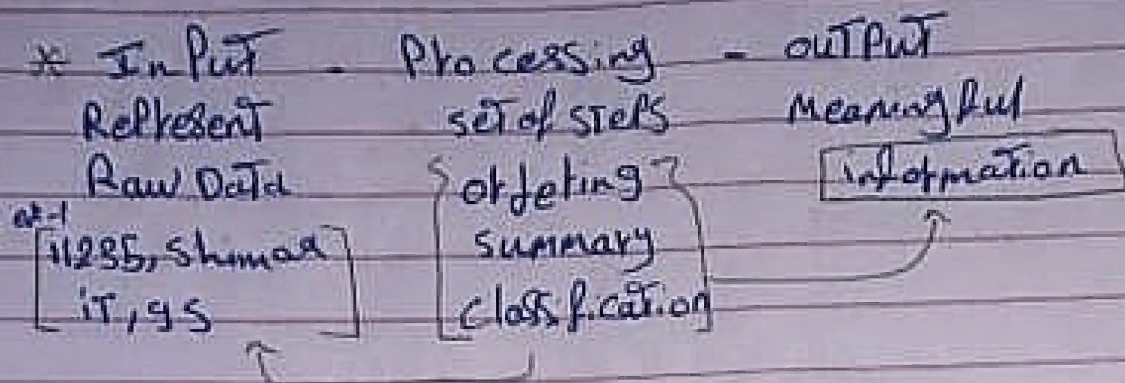
* characteristics of pA. p.15

- 1- purposeful
- 2- Dynamic
- 3- publicness
- 4- Accountability
- 5- Sustainability
- 6- universality
- 7- integration
- 8- multidisciplinary

* Approaches of Studying P.A

- 1- Managerial approach
- 2- legislative approach
- 3- Behavioural approach
- 4- Comparative approach
- 5- Systems approach
- 6- Environmental approach

What is the difference between information system "IS" and information Technology "IT"?



* Two Types of systems.

1. Traditional → Manual
2. Computerized → by Computer "save time and effort"

* information system all the steps done by computer

Part 1	Part 2	Part 3	inf Tech
Front end (Internet face)	Programming Language (Coding)	Back end (State of data) Data base	

* The one who see the Part 3 only The admin of the system

Note: Raw Data Number, Character, Symbol



* Operating Cycle Transaction:

1. Buying or Purchasing Merchandise ^{In cash} _{on}
2. Paying Liabilities (A/P)
3. Storing
4. Selling in cash or on account
5. Collection (A/R)

* Control from merchandising Inventory

Perpetual system

Periodic system

Continuous system

Accounting Period

"1m, 3m, 1y"

Buying
Selling

Buying
Selling

1) Perpetual system:

A → Purchasing Transaction

* Purchase Merchandise from suppliers

	Dr	Cr
Merchandise Inventory	XX	
Cash / A/P		XX

② Freight Cost / Transportation Costs

Free \swarrow FOB \searrow Boat
on

FOB Shipping Point

* Buyer bears the Freight Cost

"Transportation in Freight in"
(Part of inventory cost)

Dr Cr

Merchandise inventory XX

Always incash \leftarrow Cash XX

* To record freight in cost

FOB Destination Point

* Seller bears the Transportation Cost

"Transportation out / Freight out"
(Operating expense in Income statement of the seller)

③ Purchase Return and allowance

Cash / A/P

Dr

XX

Merchandise inventory

XX